



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 31 अक्तूबर, 1958/9 कार्तिक, 1880

HIMACHAL PRADESH ADMINISTRATION

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Simla-4, the 28th October, 1958/6th Kartika, 1880

No. Ex. 9-127/58.—In exercise of the powers conferred by section 27 of the East Punjab General Sales Tax Act, 1948, as applied to the Union Territory of Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh, is pleased to make the following Rules for carrying out the purposes of the said Act:—

RULES

Preliminary

1. Short title.—(1) These Rules may be called “The Himachal Pradesh General Sales Tax Rules, 1958”.

(2) They shall come into force on the 1st November, 1958.

2. Definitions.—In these Rules, unless there is anything repugnant in the subject or context,—

(a) “Administration” means the Lieutenant Governor of Himachal Pradesh;

(b) “agent” means a person authorized by a dealer in writing to appear on his behalf before an Assessing Authority, a Collector, the Commissioner, the Financial Commissioner, or any other officer appointed by the Lieutenant Governor to assist the Commissioner under section 3 (1) of the Act, being—

(i) a relative of the dealer, or

- (ii) a person regularly employed by the dealer, or
- (iii) a Barrister-at-law or Solicitor or any other person entitled to plead in any Court of Law in the Union of India, or
- (iv) a person who has been enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors' Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932, or has passed any Accountancy examination recognised in this behalf by the Administration or is a *bona fide* Income-Tax practitioner;
- (c) 'appropriate Assessing Authority' in respect of any particular dealer, means the Excise and Taxation Officer within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one place of business in Himachal Pradesh, the Excise and Taxation Officer within whose jurisdiction the head office in Himachal Pradesh of such business is situated;
- (d) "appropriate Government Treasury" means a treasury or sub-treasury of Government or a branch of the State Bank of India situated in the district, in which the dealer concerned has his place of business or the head office of the business in Himachal Pradesh if the business is carried on at more than one place in Himachal Pradesh;
- (e) "Collector" means the Collector of the district within which a dealer has his place of business or the head office of the business if the business is carried on at more than one place;
- (f) "Excise and Taxation Officer" means the person appointed by that designation by the Administration under section 3 of the Act to assist the Commissioner;
- (g) "form" means a form appended to these Rules;
- (h) "Inspector" means an Excise and Taxation Inspector or an Excise and Taxation Sub-Inspector;
- (i) "month" means a calendar month;
- (j) "place of business" means any place where any dealer sells any goods or keeps his accounts of sale of goods;
- (k) "return period" means the period for which returns are prescribed to be furnished by a dealer;
- (l) "section" means a section of the Act;
- (m) "the Act" means the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh;
- (n) "warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale or resale.

Certificate of Registration

3. (a) The application for registration under section 7 or section 8 shall be made to the appropriate Assessing Authority. It shall be in Form 'S.T. I' if made by a dealer having only one place of business in Himachal Pradesh and in Form 'S.T. II' if made by a dealer having more than one place of business in Himachal Pradesh. It shall be signed by the proprietor of the business or in the case of a firm, by a partner or director of the firm or in the case of a Hindu joint family business, by the Manager or *Karta* of the Hindu joint family or in the case of a company incorporated under the Indian Companies Act, 1956,

or under any other law, by the principal officer managing the business, or in the case of Government Department, by the Head of Department or any other officer/officers duly authorised in writing by him.

(b) An application referred to in sub-rule (a) shall be accompanied by a deposit receipt of rupees five in the appropriate Government Treasury.

4. In the application referred to in rule 3 (a) a dealer shall also specify:—

- (i) the name and style of the business together with its location and branches, if any;
- (ii) the nature of his business (e.g., whether manufacturing, wholesale distribution, retail distribution, contracting or any combination of these);
- (iii) what class or classes of goods he ordinarily purchases—
 - (a) for resale,
 - (b) for use in the manufacture of goods for sale,
 - (c) for containers or other packing materials;
- (iv) what class or classes of goods he manufactures for sale;
- (v) whether he imports any goods direct from outside Himachal Pradesh;
- (vi) the gross turnover of the business for the preceding year;
- (vii) the script in which he keeps his accounts;
- (viii) where the applicant is not a company incorporated under the Indian Companies Act, 1956, or any other law, the name and address of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business together with the age, father's name and permanent home address of each proprietor, partner or any other person; specifying clearly the names of the managing partners; in case of a Hindu joint family business, it would be enough to give the particulars of the *Karta* or the Manager;
- (ix) particulars of every other business, if any, in Himachal Pradesh or elsewhere in India outside Himachal Pradesh, in which the proprietor, the partners or other persons, as the case may be, mentioned in clause (viii) has or have any interest;
- (x) particulars of the registration certificate issued by the Registrar of Joint Stock Companies, for Himachal Pradesh, or by any other registering authority in India in respect of the business; and
- (xi) whether the dealer is a member of any Chamber of Commerce, Trade Association or *Beopar Mandal*.

5. When the appropriate Assessing Authority, after making any enquiry that he may think necessary, is satisfied that the applicant has correctly given all the requisite information, that he has deposited the registration fee into the appropriate Government Treasury and that the application is in order, he shall register the dealer and shall issue a certificate of registration in Form 'S.T. III' or 'S.T. IV' according as the dealer has one or more than one place of business in Himachal Pradesh.

6. (1) The registration certificate shall specify the following amongst other particulars:—

- (a) the location of the business and of any branch of the business;

- (b) the nature of the business;
- (c) the class or classes of goods which may be sold to the dealer free of tax as being required for resale or for purposes of manufacture of goods for sale;
- (d) the return periods; and
- (e) the intervals at which the tax shall be payable.

(2) As far as may be consistent with the Act and the Rules the particulars referred to in clause (b) and (c) of sub-rule (1) shall be described in the registration certificate in the same terms as are used by the dealer in his application form.

7. Any registered dealer may obtain from the appropriate Assessing Authority, on deposit of a fee of one rupee, in the appropriate Government Treasury a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

8. (1) The appropriate Assessing Authority shall furnish the registered dealer free with an attested copy of the registration certificate for every additional place of business or warehouses enumerated therein.

(2) The certificate shall be displaced prominently at the place of business or the additional places of business or warehouses to which it relates.

(3) Any change in the partnership shall be notified within thirty days of such a change to the appropriate Assessing Authority by the dealer registered and the registration certificate shall be got amended accordingly.

9. The name of every dealer registered under rule 5 shall be entered in a register in Form 'S. T. V' in the first instance. The entries contained in this register shall be arranged alphabetically in a register in Form 'S. T. VI'

10. (1) When any registered dealer makes any report as required by section 16, he shall within 30 days of the contingency arising send his registration certificate to the appropriate Assessing Authority, together with the requisite information. On receipt of this information the Commissioner may amend, replace or cancel the registration certificate.

(2) If a dealer to whom a certificate in Form 'S. T. III' has been issued, reports that a new branch of the business has been opened, his certificate shall be cancelled and a fresh one in Form 'S. T. IV' shall be issued to him on his depositing one rupee extra in the appropriate Government Treasury.

11. (1) When any dealer, who is registered under section 8, desires to apply for cancellation under sub-section (5), he shall send his application to the appropriate Assessing Authority not less than six months before the end of the year, together with,—

- (i) a statement of his gross turnover during the immediately preceding two years; and
- (ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years; and
- (iii) a declaration whether or not he—
 - (a) manufactures or produces any goods for sale; or
 - (b) imports for sale any goods from outside Himachal Pradesh.

(2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last day of the year, and at least three months before the end of the year, he shall forward the name and address of the dealer, together with a description of the goods covered by his certificate of

registration, to the Commissioner.

12. (1) When the appropriate Assessing Authority is satisfied that the gross turnover of any dealer registered under section 7 has for three successive years failed to exceed the taxable quantum, or for any other reason the certificate of registration requires cancellation, he shall forward to the Commissioner or such other authority as so authorised, the registration certificate of the dealer and the cancellation shall come into effect from such date as may be specified in the order made under sub-rule (1) of rule 13 and the liability of the dealer to pay tax under sub-section (3) of section 4 shall cease with effect from the said date.

(2) The appropriate Assessing Authority shall, by the last day of June and the last day of December in each year, forward to the Commissioner a list of all dealers whose registration is cancelled under sub-rule (1) and every such list shall contain the names and addresses of such dealers together with the description of the goods covered by their certificates of registration.

(3) The particulars regarding such cancellation shall be published in the Official Gazette thereafter in the following form:—

Sl. No.	Name and address of the registered dealer	Name of the Proprietor, Manager, Partner or Director	Registration No. of dealer	Description of goods covered by dealer's certificate of registration	Date of cancellation of registration	Remarks
1	2	3	4	5	6	7

13. (1) On receipt of the list forwarded under sub-rule (2) of rule 12, the Commissioner shall, in the case where the list is forwarded by the last day of June, make an order that the registration of all dealers mentioned in such list shall be deemed to have been cancelled with effect from the last day of September next following and in the case where the list is forwarded by the last day of December, make an order that the registration of every dealer mentioned in such list shall be deemed to have been cancelled with effect from the last day of March next following.

(2) The Commissioner shall publish in the month of April each year in the form prescribed in sub-rule (1) of rule 15 a consolidated list of the names and addresses of all registered dealers, together with a description of the goods covered by their certificates of registration and shall also publish particulars of the dealers subsequently registered or whose registration is cancelled, as prescribed in sub-rule (3) of rule 12 and a consolidated list of modifications annually of the list published in April, each year.

14. (1) As soon as may be after the publication of the names and addresses of the dealers whose registration is cancelled, such dealers shall return their registration certificates to the appropriate Assessing Authority for cancellation and destruction.

(2) The Assessing Authority shall make the necessary entry in registers in Forms 'S.T. V' and 'S.T. VI'.

15. (1) The list of registered dealers required by section 9 shall be published

in alphabetical order for each district in the following form, as soon as may be after the commencement of the Act:—

LIST OF REGISTERED DEALERS

Sl. No.	Name and address of the registered dealer	Name of the Proprietor, Manager or Director, or in the case of Government Department Head of Department/Officer(s) duly authorised in writing by him	Registration certificate No.	Date of Registration	Name of branches (if any)	Goods covered by the registration certificate for purpose of	
						Manu- facture	Resale
1	2	3	4	5	6	7	8

(2) Copies of printed list and subsequent amendments thereto shall be sold by the Manager, Himachal Pradesh Administration Press, Simla, on payment of such price as may be fixed by the Administration.

Returns of taxable turnover

16. During the 1st three years after the commencement of the Act, every registered dealer, whose taxable turnover, in the opinion of the appropriate Assessing Authority, is not likely to exceed 10 per cent of his gross turnover, shall furnish a return in Form 'S.T. VII' annually within thirty days from the expiry of each year.

17. After the expiry of three years from the commencement of the Act, every registered dealer, whose taxable turnover does not exceed 10 per cent of his gross turnover calculated over the latest three years, for which figures are available, shall furnish returns in Form 'S.T. VII' or 'S.T. VIII' or 'S.T. XXII', as the case may be, annually within thirty days from the expiry of each year.

18. When the taxable turnover of any registered dealer referred to in rule 17 exceeds in any year 10 per cent of the average gross turnover calculated in the manner provided in the said rule, the appropriate Assessing Authority may fix fresh return-periods for such dealer, but ordinarily the Authority shall not reduce the return period unless he is satisfied that the excess over 10 per cent is likely to continue.

19. Every registered dealer, other than those referred to in rules 16, 17 and 18 shall furnish returns in Form 'S.T. VII' or 'S.T. VIII' or 'S.T. XXII', as the case may be, quarterly within thirty days from the expiry of each quarter.

20. Subject to the provisions of rule 22 the return-periods fixed for any dealer shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Assessing Authority fixes a different return-period in accordance with these Rules.

21. The appropriate Assessing Authority shall in exercising his discretion under these Rules, pay due regard to such figures of the dealer's turnover for the three years immediately preceding, as may be available to him.

22. Notwithstanding the provisions of rules 19 and 20 the appropriate Assessing Authority may for reasons to be recorded in writing, fix monthly returns for a dealer, who would otherwise be required to furnish returns quarterly or annually under these Rules.

23. A registered dealer, for whom monthly return-period has been fixed by the appropriate Assessing Authority, shall furnish a return in Form 'S.T. VII' or 'S. T. VIII' or 'S. T. XXII', as the case may be, for each month by such date within the following month as may be specified in his certificate of registration.

24. All returns in Form 'S.T. VII' or 'S.T. VIII' or 'S.T. XXII', as the case may be, which are required to be furnished under these Rules shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority or the Taxation Sub-Inspectors posted for sales tax work at places other than the District Headquarters together with the Treasury or Bank receipt in proof of payment of the tax due.

25. A registered dealer who wishes to deduct from his gross turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under the provisions of sub-clause (ii) of clause (a) of sub-section (2) of section 5 of the Act, shall, on demand produce in respect of such a sale the copy of the relevant cash memo. or bill, according as the sale is a cash sale or a sale on credit, and a declaration in writing in Form 'S.T. XXI' by the purchasing dealer or by his agent that the goods in question are intended for resale or such goods are specified in his certificate of registration for resale or for use by him in the manufacture of any goods for sale or for both.

26. A registered dealer, who wishes to deduct from his turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under sub-clause (v) of clause (a) of sub-section (2) of section 5 of the Act shall append a list in Form 'S. T. XXVI' to the return in Form 'S. T. VIII' and shall prove to the satisfaction of the Assessing Authority that the goods were actually exported out of the territory of Himachal Pradesh:

Provided that in the case of export of goods by road passing through any of the sales tax check barriers set up in Himachal Pradesh, a certificate in Form 'S. T. XXVII' from the official-in-charge of the check barrier concerned shall also be produced before the Assessing Authority.

27. In calculating his taxable turnover, a registered dealer may deduct from his taxable turnover the amount allowed to a purchaser in respect of the goods returned by him to the dealer; provided that the accounts show the dates on which the goods were purchased and returned, and the amount, for which refund was given or credit was allowed to the purchaser.

28. A registered dealer mentioned in rule 25, entitled to claim any deductions under section 5 (2) (a) (ii) of the Act, shall append to his return in Form 'S. T. VII' or 'S. T. XXII', if so permitted, a list giving the date on which goods were sold, the name and address of the registered dealer to whom they were sold, together with his registration certificate number, the nature of goods sold and the amount involved.

Terms and conditions subject to which a dealer is to exercise option under section 2 (i) of the Act

29. (1) (a) Any dealer other than a manufacturer, producer or processor who wishes to exercise his option under section 2 (i) of the Act shall, by the 31st December each year, declare in writing, his intention so to do to the Assessing Authority of the district in which he is registered along with a declaration in writing in Form 'S. T. XXV', disclosing the stocks of goods in hand by that date. From the date of declaration, disclosing the stocks onwards, he shall

keep correct and complete accounts of his purchases and shall preserve the corresponding purchase vouchers for a period not less than three years:

Provided that any dealer whose liability to pay tax under the provisions of the Act begins for the first time during the course of the year, may exercise his option from the date he is liable to pay tax subject to his declaring his stocks of goods in hand in Form 'S. T. XXVI' on that date.

(b) At the time of declaring his intention, the dealer shall also intimate, in writing, the names of Railway Stations including Railway Out-Agencies from which he would like to take delivery of goods, together with his registration certificate number and the nature of his business.

(2) On receipt of the information from the dealer in sub-rule (1), the Assessing Authority shall verify the corrections of such information and if he is satisfied that the information supplied by the dealer is correct and complete, he shall inform the dealer accordingly before the 31st March next and the option shall be operative from the 1st April, following:

Provided that in the case of a dealer referred to in second proviso to sub-rule (1), the information by the Assessing Authority may be intimated at any time of a year and the option, shall be operative from the date of the liability to pay the tax.

(3) Where in any subsequent year, the dealer wishes to withdraw his option he shall inform the Assessing Authority concerned by the 31st of December of that year and the withdrawal shall become operative from the 1st April, following.

(4) No dealer whose option under sub-rule (2) becomes operative shall take delivery of goods from any Railway Station, including Railway Out-Agency except from that intimated by him in writing to the Assessing Authority concerned. Any change in the Railway Station, including Railway Out-Agency, shall be intimated by him to the Assessing Authority concerned at least 10 days before taking delivery of the goods. No such delivery shall be taken without producing the relevant railway receipt and furnishing a declaration in Form 'S. T. XXIV' to an official of the Excise and Taxation Department, deputed for this purpose.

(5) Every dealer, who is required to furnish a return in Form 'S. T. XXII' under sub-rule (6) shall keep true accounts of his purchases and produce them before the Assessing Authority. If the Assessing Authority has definite information that the dealer does not keep faithful accounts of his purchases, he shall call on him to produce for examination his sales accounts as well and in case he keeps no sales account, the Assessing Authority may direct him to maintain them in future.

(6) From the date the option of a dealer under sub-rule (2) becomes operative, he shall furnish in lieu of a return in Form 'S. T. VII', a return in Form 'S. T. XXII'.

(7) The Assessing Authority shall, if he is satisfied that the return in Form 'S. T. XXII' is correct and complete, accept it.

(8) If the dealer fails to file the return or the Assessing Authority is not satisfied with the correctness of the return filed, the Assessing Authority shall, after giving the dealer a reasonable opportunity of being heard, proceed to determine the correct turnover and assess the amount of tax due from him.

(9) No tax shall be levied on the stocks of goods in hand of the dealer at the time his option becomes operative under sub-rule (2):

Provided that tax shall be levied on the subsequent sales of his goods in hand, if the dealer withdraws his option under sub-rule (3) notwithstanding the fact that he has paid the tax on such goods in hand at the time they were purchased.

Assessment of tax and imposition of penalty

30. Every order of assessment shall be recorded in writing and where the Assessing Authority determines the turnover of a dealer at a figure different from that shown in the return submitted under the provisions of these Rules, the order shall state briefly the reasons therefor, but a failure to state reasons shall not effect the validity of the assessment order.

31. When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 11 in respect of a dealer, he shall serve a notice in Form 'S. T. XIII' upon him,—

- (a) calling upon him to produce his books of accounts and other documents, which such authority wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
- (b) stating the period or the return-period or periods in respect of which assessment is proposed,

and he shall fix a date, ordinarily not less than 10 days after the date of service of notice for producing such accounts and documents and for considering any objection which the dealer may prefer.

32. The Assessing Authority may depute an Inspector who has been authorised in this behalf, to hear the dealer's objection and to record any evidence brought in support thereof.

33. Every Assessing Authority shall maintain a register in Form 'S. T. XIV', in which he shall enter the details of each case instituted under rule 31.

34. A dealer, who has been served with a notice under rule 31, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

35. After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard shall assess the amount of tax (if any) and impose penalty (if any) to be paid by the dealer.

36. An Excise and Taxation Officer in charge of a district shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction.

Payment of tax and other dues

37. (1) A dealer and his partner or partners shall be jointly and severally responsible for payment of the tax, penalty of any amount due under the Act or these Rules.

(2) Every dealer liable to pay tax under the Act shall pay the tax quarterly unless directed otherwise by the appropriate Assessing Authority.

(3) The tax due for any quarter shall be paid before furnishing the return in Form 'S. T. VII' or 'S. T. VIII' or 'S. T. XXII', as the case may be, for that quarter.

38. (1) Any amount payable by a dealer in respect of tax, penalty, composition money, registration fee or any other fee shall be paid into the appropriate Government Treasury. No payment of any such amount shall be accepted at the District Excise and Taxation Office.

(2) All payments made under the Act excepting voluntary payments under section 10, shall be in Challan Form 'S. T. IX'. The voluntary deposits of sales tax by the dealers under section 10 of the Act shall be made in Form 'S. T. X'. Challan Forms shall be made in Form 'S. T. X'. Challan Forms shall be

obtainable free of charge at the District Excise and Taxation Offices.

(3) Challans shall be filled up in quadruplicate. One copy of the challan shall be retained by the treasury, one copy shall be sent by the Treasury Officer to the District Excise and Taxation Office and the other two copies shall be returned to the dealer, duly signed, in proof of payment.

39. Every Assessing Authority shall maintain a daily Collection Register in Form 'S.T. XI', in which he shall record the receipt of every challan produced in proof of payment of tax by the dealer.

40. Every Assessing Authority shall maintain a Demand and Collection Register in Form 'S. T. XII', showing the payment of sales tax, penalty, composition money and other fees by dealers in his jurisdiction.

41. Every Treasury Officer shall send to the District Excise and Taxation Officer within the first week of each month, a statement of the amounts credited in the treasury under the Act and these Rules during the preceding month.

42. (1) If any sum is payable by the dealer under rule 35, the appropriate Assessing Authority shall serve a notice in Form 'S.T. XV' upon him, specifying the date, not less than thirty days after the service of the notice, on or before which payment shall be made, and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

Refund of excess tax paid

43. An application from a dealer for refund of excess tax paid shall be made to the appropriate Assessing Authority and shall clearly and briefly specify the grounds on which the refund is claimed.

44. When the Assessing Authority is satisfied that a refund is due, he shall, except as provided in rules 45 and 46, record and order sanctioning the refund and communicate the order to the applicant.

45. The appropriate Assessing Authority shall, if the amount to be refunded exceeds five hundred rupees, submit the application, together with his opinion thereon, to the Collector concerned for orders.

46. When an order for a refund has been passed under rule 44 or 45, the Assessing Authority shall if the dealer desires payment in cash issue a refund voucher and shall make it over to the dealer for encashment at the appropriate Government Treasury.

47. If the dealer desires payment by adjustment against any amount subsequently payable by him, the Assessing Authority shall issue a Refund Adjustment Order in Form 'S. T. XVI', authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-period following the sanctioning of the refund.

48. In support of a claim for deduction according to rule 47 a dealer shall attach the Refund Adjustment Order to the next return in Form 'S. T. VII' or 'S. T. VIII' or 'S. T. XXII', as the case may be, to be furnished by him.

49. After allowing such deduction, the Assessing Authority shall cause the Refund Adjustment Order to be cancelled.

50. The Assessing Authority shall enter in a register in Form 'S.T. XVII' particulars of all applications for refund and of the orders passed thereon.

Information to be furnished regarding change of business, etc.

51. (1) If the information referred to in section 16 relates to a branch of any business located outside the jurisdiction of any Assessing Authority, a copy of the information and of any orders passed thereon shall be forwarded to the appropriate Assessing Authority within whose jurisdiction the branch is situated.

(2) When any registered dealer dies, his legal representative shall inform the appropriate Assessing Authority within sixty days from the death of the dealer.

Setting up of check posts and erection of barriers

52. A check post shall be set up and a barrier shall be erected on the road or thoroughfare at places notified in this behalf in the form of contrivance to enable traffic thereon to be stopped.

Appeal and revision

53. An appeal against an order of assessment or any other order passed by an Assessing Authority shall lie to the Collector of the District concerned (hereafter referred to as Appellate Authority).

54. A memorandum of appeal may be presented to the Appellate Authority by the appellant, or his agent, or it may be sent to the Appellate Authority by registered post.

55. (1) The memorandum of appeal shall be written on the standard water-marked judicial paper and it shall contain the following particulars:—

- (a) the date of the order appealed against;
- (b) the name and designation of the officer who passed the order; and
- (c) the grounds of appeal briefly but clearly set out.

(2) It shall be accompanied by a certified copy of the order appealed against.

(3) It shall be endorsed by the appellant or his agent as follows:—

- (a) whether or not the tax assessed and penalty (if any) has been paid, and in case it has not been paid the reasons for non-payment;
- (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(4) It shall be signed by the appellant, or his agent and shall be accompanied by the fee prescribed in rule 63.

56. The appeal may be summarily rejected, if the appellant fails to comply with any of the requirements of rule 55.

57. If the Appellate Authority does not reject the appeal summarily, it shall fix a date for its hearing. The appeal shall be decided after notice to the Assessing Authority concerned and after considering any representation that may be made by it either in person or through any of its subordinates not below the rank of a Excise and Taxation Sub-Inspector and after giving an opportunity to the appellant and such other persons as in the opinion of the Appellate Authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorised agent. The Appellate Authority may before deciding the appeal itself hold such further enquiry or direct it to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said Appellate Authority.

58. The provisions of rules 55, 56 and 57 shall apply *mutatis mutandis* to every application for revision; provided that the provisions of sub-clause (a) of clause (3) of rule 55 shall not apply to an application for revision of any order other than an order of assessment made under section 11 of the Act.

Reassessment of tax and rectification of clerical or arithmetical mistakes

59. If, in consequence of definite information which has come into its possession, the appropriate Assessing Authority discovers that the turnover of the business of a dealer has been under-assessed or has escaped assessment in any year, the Assessing Authority may, at any time within a period of 3 years following the close of the year, for which the turnover is proposed to be reassessed, send a notice to the dealer in Form 'S.T. XVIII' and after hearing him and making such enquiry as it considers necessary, may proceed to reassess the tax payable on the turnover which has been under-assessed or has escaped assessment.

60. (1) An Assessing, Appellate or Revising Authority may, at any time within one year from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent from the record:

Provided that no such rectification, which has the effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) Where such rectification has the effect of enhancing the assessment, the appropriate Assessing Authority shall serve on the dealer a revised notice in Form 'S.T. XIX' and thereupon the provisions of the Act and these Rules shall apply as if such notice had been served in the first instance.

Service of notices, summonses or orders

61. (1) An Assessing Authority shall, for the purposes of any enquiry under the Act or these Rules, have all the powers conferred on a Court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance and examination on oath or affirmation, of persons and the production of documents.

(2) An Assessing Authority may issue a summons in Form 'S.T. XX' for the appearance of any person or for the production of a document or documents by him.

(3) The powers conferred on an Assessing Authority by sub-rules (1) and (2) may also be exercised by an Appellate or Revising Authority.

62. Service of any notice, summons or order under the Act or these Rules may be effected in any of the following ways, namely:—

- (a) by sending it to the person concerned under a certificate of posting; or
- (b) by giving or tendering it to the person concerned or his Manager or agent, if any; or
- (c) if the person concerned or his Manager or agent, if any, cannot be found by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family; or
- (d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

63. The following fees shall be payable in Court fee stamps:—

- (i) On a memorandum of appeal or on an application for revision to the Commissioner or on an application for revision to the

Financial Commissioner.....Re. 1.

(ii) On an application for obtaining copies of record.. 25 naye paise.

(iii) On any other application or petition for relief to any authority under the Act or the Rules (except applications for adjournment).... Re. 1.

64. (1) In the case of every dealer who is required to do any act under the provisions of the Act or these Rules, the appropriate Assessing Authority shall prepare separately two files, namely the personal file and the confidential file.

(2) The dealer concerned or his agent, on making to the appropriate Assessing Authority a written application stamped with a Court fee of the value of Rs. 2, may inspect the record of his personal file or any entries relating to himself in any register maintained under the Rules. A separate application shall be made for the inspection of each record or register.

(3) The Court fee of rupees two paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional Court fee stamp of rupee one must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) If the document to be inspected relates to any previous year, a search fee in the form of a Court fee stamp of the value of rupee one per application shall be charged.

(5) A person entitled under sub-rule (2) to the inspection of any document, shall be granted a copy of the same on his paying the charges in the shape of Court fee on the following scale on an application made in this behalf bearing a Court fee stamp of the value of:—

- (a) 50 naye paise for every entry in a register;
- (b) one rupee for every notice or summons issued by an Assessing Authority;
- (c) two rupees for every return or statement recorded in any enquiry held under these Rules or order on an objection or of assessment of tax or for any other document of which copy is permissible under these Rules;
- (d) 25 naye paise for every adverse order of assessment of tax; and
- (e) two rupees for every other order of assessment.

(6) If the document of which a copy is to be granted under sub-rule (5) relates to any previous year, a search fee in the form of a Court fee stamp of the value of rupee one per application shall be charged.

(7) A copy to be granted under sub-rule (5) shall be prepared in the office of the appropriate Assessing Authority.

(8) The provisions of sub-rules (2) to (7) shall apply *mutatis mutandis* to inspection of records of the offices of the Appellate and Revising Authorities and grant of copies thereof.

Superintendence and control or the administration under the Act

65. (1) The Commissioner shall superintend the administration and the collection of tax leviable under the Act and shall control all officers empowered thereunder.

(2) Subject to the control of the Commissioner, the Collector of the District concerned shall control all other officers empowered under the Act in his District.

(3) The Excise and Taxation Officer/in charge of a district is charged with the duty of carrying out the provisions of the Act, subject to the control and direction of the Commissioner and Collector.

Relaxation of the provisions of the Rules in certain cases

66. The Administration may vary the provisions of any of these Rules in any case where the circumstances render it necessary in the interest of justice and equity:

Provided that such variation does not place any person affected thereby in a position of disadvantage compared with that which he would have occupied, if the rule had been applied without variation.

Delegation of routine duties

67. An Assessing Authority may, by an order in writing authorise generally or in any particular case any person subordinate to and working under its authority to exercise the powers conferred upon such authority under these Rules, to prepare and sign receipts, notices, challans and other documents and registers required to be drawn up, maintained or issued under the Act or these rules.

Miscellaneous

68. *Power to extend time.*—Where in these Rules a period is prescribed for doing a certain act, the appropriate Assessing Authority may, for special reasons to be recorded in writing, extend that period from time to time.

69. *Authority to withdraw prosecutions.*—The Commissioner may, on its own motion or on an application made in this behalf, withdraw any application filed under section 23 (2) of the Act.

70. *Business owned by a person under disability.*—A Trustee, a Guardian or Manager (where appointed by a Court or otherwise) or the Court of Wards carrying on a business on behalf of an owner who is under disability, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such business to the same extent as the owner would have been liable if he had not been under disability and had been carrying on the business himself.

Business forming part of estate under the control of a Court

71. The Administrator-General, the Official Trustee, an Executor or Administrator, under the Indian Succession Act, 1925, or any Receiver, carrying on any business forming part of an estate placed under his control by order of a Court, shall be liable to perform all obligations imposed by the Act and these Rules in respect of such business to the same extent as if he were the owner of the business and shall also be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

Nomination of head office in the case of a dealer having more places of business than one

72. (1) Where a dealer has within Himachal Pradesh more than one place of business (hereinafter referred to as 'branches') he shall nominate one of such branches as the head office of the business for the purposes of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these Rules shall be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall, at all reasonable times, on demand by the appropriate Assessing Authority, furnish the name and address of the head office and intimate whether or not his branch returns of turnover have been despatched to such head office.

Special provisions in the case of dealers having more places of business than one

73. (1) In the case of a dealer having more than one place of business in Himachal Pradesh,—

- (a) all applications, including applications for the grant of renewal of certificates, shall be made;
- (b) all returns of turnover, which shall include the turnover of all such places of business shall be submitted; and
- (c) all notices and orders, required or permitted by the Act or these Rules to be issued to or be served on any dealer shall be issued and served by and on the person in charge of the head office nominated under rule 72.

(2) A notice or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

Penalties

74. Whoever commits a breach of any provision of these Rules shall be punishable on conviction by a Magistrate of the 1st Class, with a fine, which may extend to five hundred rupees, and in case of a continuing breach with a daily fine, which may extend to twenty-five rupees.

FORM S.T. I

Application for Compulsory/Voluntary Registration under Section 7/8 of the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh for Dealers having only one place of business in Himachal Pradesh

(See Rule 3 of the Himachal Pradesh General Sales Tax Rules, 1958)

To

The Assessing Authority,

..... district.

I,
Proprietor/Manager/Partner/Director/Head of Department of any other Officer/Officers duly authorised by him in writing of the business known as hereby apply on situated at behalf of the said business for a certificate of a registration under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh and attach herewith a Treasury/Bank receipt for Rs. 5 being the registration fee.

2. The business is—

wholly
mainly
partly
partly
partly

3. The name and address of the proprietor/the name and address of the partner of the business/of all persons having any interest in the business, together with their age, father's name, permanent home address, are as under (to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1956 or under any other law).

Name	Father's name	Address	Age	Home address

Note.—In the case of Government Department, the name of the Department, the Institution and Officer-in-Charge of the Institution or concern need only be given.

4. The proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other business in India.

Name of the proprietor, partner or other person	Name and particulars of the business	Address of places of business

Note.—In the case of Government Department, the name of the Department, the Institution and Officer-in-Charge of the Institution or concern need only be given.

5. The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, Himachal Pradesh (if registered in any other State name of the State).

6. The proprietor, partner of other person is/are member of the (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the dealer is a member).

7. The business keeps account in script.

8. The gross turnover of the business for the year was Rs. (in figures) Rupees. (in words).

9. The annual accounts are made up for sales up-to-date at the end of every year.

10. The business haswarehouses
as detailed below and no other:—
11. The following classes of goods or ordinarily purchased by the business:—
(a) for purposes of manufacture of goods for sale;
(b) for resale;
(c) for containers or other packing material.
12. The business manufactures for sale the following classes of goods.
13. The business does/does not import goods direct from other Countries/States.
14. The annual taxable turnover is estimated to be
per cent of the gross annual turnover.

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....
Dated.....

.....
Signature of the dealer.

FORM S. T. II

Application for Registration under Section 7 of East Punjab General Sales Tax Acts 1948, as applied to Himachal Pradesh for Dealers having more than one place of business in Himachal Pradesh

(See Rule 3 of Himachal Pradesh General Sales Tax Rules, 1958)

To

The Assessing Authority,

.....district.

I,.....
proprietor/Manager/Partner/Director/Head of Department, or any other Officer/Officers duly authorised by him in writing of the business known as.....
whose head office in Himachal Pradesh is situated at.....
hereby apply on behalf of the said business for a certificate of registration under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh and attach herewith a Treasury/Bank receipt for Rs. 5 being registration fee.

2. The business is—

wholly
mainly
partly
partly
partly

3. The name and address of the proprietor/the names and addresses of the partners of the business/of all persons having any interest in the business, together with their age, father's name, permanent home address, are as under (to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1956 or under any other law).

Name	Father's name	Address	Age	Home address

Note.—In the case of Government Department, the name of the Department, the Institution and Officer-in-Charge of the Institution or concern need only be given.

4. The proprietor or any partner of, or any other person having an interest in, the business has interest in no other business anywhere in India/has interest in the following other

business in India.

Name of the proprietor, partner or other person	Name and particulars of the business	Addresses of places of business

Note.—In the case of Government Department, the name of the Department, the Institution and Officer-in-Charge of the Institution or concern need only be given.

5. The business in respect of which this application is made, has been registered with the Registrar of Joint-Stock Companies, Himachal Pradesh (if registered in any other State, name of such State).

6. The proprietor, partner or interested persons are members of
(here insert the name of the Chamber of Commerce or Trade Association or Beopar Mandal, of which the dealer is a member).

7. The accounts are kept in the script.

8. The gross turnover during the year was
Rs. (in figures) Rupees
..... (in words).

9. The accounts of sales are made up every year.

10. The following classes of goods are ordinarily purchased by the business:—

(a) for purposes of manufacture of goods for sale;

(b) for resale;

(c) for containers or other packing materials.

11. The business manufactures for sale the following classes of goods:—

12. The business does/does not import goods direct from other Countries/ States.

13. The business has additional places of business and warehouses at the addresses enumerated below and no other warehouses or places of businesses:—

14. The annual taxable turnover is estimated to be per cent of annual gross turnover.

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Dated.....

.....
Signature of dealer.

FORM S.T. III

(IN DUPLICATE FOILS)

Certificate of Registration for a Dealer having only one place of business in Himachal Pradesh.

(See Rule 5 of the Himachal Pradesh General Sales Tax Rules, 1958)

No. district.

This is to certify that the firm known as

whose place of business is situated at
has been registered as dealer under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh—

2. The business is—
wholly
mainly
partly
partly
partly

3. The sales of the following goods to this dealer will be free of tax:—

- (a) For purposes of manufacture of goods for sale. (b) For resale.

4. The return in Form S.T. VII or S.T. VIII or S.T. XXII, as the case may be, shall be furnished by the dealer annually/quarterly/monthly.

5. The tax is payable annually/quarterly/monthly.

6. The dealer keeps no separate warehouse/warehouses at.....

Seal of Assessing Authority

Signature.....

Dated.....

Assessing Authority.....district.

Note.—(1) This registration certificate shall be displayed by the dealer at the business premises or warehouses, and it shall be produced for inspection on demand by any person exercising authority under the Ordinance and the Rules.

(2) Any change in the name of the firm should be notified within 30 days and the registration certificate got amended accordingly.

FORM S.T. IV (IN DUPLICATE FOILS)

Certificate of Registration for a Dealer having more than one place of business in Himachal Pradesh

(See Rule 5 of the Himachal Pradesh General Sales Tax Rules, 1958)

No.....district.

This is to certify that the firm known as.....

whose head office in Himachal Pradesh is situated at.....has been registered as a dealer under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh.

2. The business is—

wholly

mainly

partly

partly

partly

3. The dealer has additional places of business and warehouses at the addresses noted below:—

4. The Sales of the following goods to this dealer will be free of tax:—

(a) for purposes of manufacture of goods for sale;

(b) for use in the execution of contract.

5. The returns in Form S.T. VII or S.T. VIII or S.T. XXII, as the case may be, pertaining to the entire business conducted at the various places of business of the dealer shall be furnished by the dealer from the head office annually /quarterly/monthly.

6. The tax is payable annually/quarterly/monthly.

Seal of Assessing Authority

Signature.....

Assessing Authority,

Dated.....

.....district.

Note.—(1) This registration certificate shall be displayed by the dealer at the business premises or warehouses, and it shall be produced for inspection on demand by any person exercising authority under the Ordinance and the Rules.

(2) Any change in the name of the firm should be notified within 30 days and the registration certificate got amended accordingly.

FORM S.T. V

List of Registered Dealers

(See Rule 9 of the Himachal Pradesh General Sales Tax Rules, 1958)

.....district.

Serial No. 1	Dealer's name and address 2	Nature of business 3	Head office and branches, if any 4	REGISTRATION CERTIFICATE		REMARKS 7
				Number 5	Date 6	

FORM S.T. VI

Alphabetical List of Registered Dealers

(See Rule 9 of the Himachal Pradesh General Sales Tax Rules, 1958)

.....district.

Serial No. 1	Dealer's Name and address 2	Nature of business 3	Head office and branches, if any 4	REGISTRATION CERTIFICATE		REMARKS 7
				Number 5	Date 6	

FORM S.T. VII

Return of Sales-Tax payable for the Year/Quarter/Month ending the.....

(See Rule 16 of the Himachal Pradesh General Sales Tax Rules, 1958)

Name of dealer.....

Address of dealer.....

Number of dealer's registration certificate.....

Name of district of registration.....

Rs.

A. Sales prices received and receivable for goods sold or supplied during the return period ..

TOTAL ..

B. (i) Cost of freight, delivery or installation separately charged to customer but included in the sale prices ..

(ii) Cash discount allowed according to ordinary trade practice and included in the sale prices, but separately shown as such ..

TOTAL ..

C. Gross turnover (A minus B) ..

D. (i) Turnover on Tax-free goods-section 5(2)(a)(i) ..

(ii) Turnover on goods sold to registered dealer section 5(2)(a)(ii) ..

(iii) Turnover on other exempted sales-section 5(2) (a) (iv) to (vi) ..

TOTAL ..

- E. Balance (C minus D) ..
- F. Deducting under section 5 (2) (b) at the rate of Rs. 7-00 per cent ..
- G. Taxable turnover (E minus F) ..
- H. Amount of tax payable on the taxable turnover (G) at the rate of Rs. 7-00 per cent (calculated to the nearest anna) ..
- I. Amount, if credited by Refund Adjustment Order ..
- J. Amount of tax paid ..
- K. Name of Government Treasury or Bank in which tax has been paid ..
- L. Number and date of the relevant Treasury/Bank receipt attached to this return in proof of payment ..

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Dated.....

Signature of dealer.

FORM S.T. VIII

Return of Purchase Tax payable for the Year/Quarter/Month ending the.....

(See Rule 7 of the Himachal Pradesh General Sales Tax Rules, 1958)

- Name of dealer.....
- Number of dealer's registration certificate.....
- Name of district of registration.....
- A. Purchase price paid and payable for goods purchase during the return period for use in the manufacture of goods for sale ..
- B. (i) Cost of freight and delivery, if any, separately included in the purchase price ..
- (ii) Cash discount according to ordinary trade practice and included in the purchase price ..
- C. Taxable turnover (A minus B) ..
- D. Amount of tax payable on the taxable turnover (C) at the rate of Rs. 7-00 per cent ..
- E. Amount of tax, if any, credited by Refund Adjustment Order ..
- F. Amount of tax paid ..
- G. Name of Government Treasury or Bank in which tax has been paid ..
- H. Number and date of the relevant Treasury/Bank receipt attached to this return in proof of payment ..

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Dated.....

Signature of dealer.

FORM S.T. IX—CHALLAN

(IN QUADRUPLICATE FOILS)

(To be retained in the Treasury)

Sales Tax

Invoice of the tax paid into..... Treasury/Sub-Treasury Branch of State Bank of India and credited under the head of account.

Last date of payment.....

By whom tendered 1	Name, address and Registration No. of dealer on whose behalf money is paid 2	Payment on account of 3	Amount 4
		(i) Tax under section 11 .. (ii) Penalty under section 23 .. (iii) Composition money. .. (iv) Registration fee .. (v) Other fees ..	
		TOTAL ..	

Datedthe.....19.....

Certified that all the particulars given above are correct.

Signature of dealer or depositor

Sales Tax Clerk

Receive and grant receipt.

Account received.....
Treasury Accountant.

Assessing Authority.District.

Treasury Officer/Sub-Treasury Officer/
Agent, State Bank of India.

Treasurer.

Seal of Assessing Authority

Stamp of Treasury

(IN QUADRUPLICATE FOILS)

FORM S.T. X—CHALLAN

(To be retained in the Treasury)

Sales Tax

Invoice of the tax paid into Treasury/Sub-Treasury/Branch of State Bank of India and credited under the head of account.

XIII.—Other Taxes and Duties—Receipts from the Punjab Sales Tax Act, as applied to Himachal Pradesh.

Voluntary payment of sales tax for quarter ending.....19.....

By whom tendered 1	Name, address and Registration No. of dealer on whose behalf money is paid 2	Payment on account of 3	Amount 4
		Voluntary deposit of the— (i) Sales tax .. (ii) Purchase tax ..	
		TOTAL ..	

Dated.....the.....19 ..

Amount received.

Signature of dealer or depositor.

Treasury Accountant.

Treasury Officer/Sub-Treasury Officer/Agent, State Bank of India.

Treasurer.

Stamp of Treasury

FORM S. T. XI

Daily Collection Register

(See Rule 39 of the Himachal Pradesh General Sales Tax Rules, 1958)

.....district

Date 1	Name and address of dealer 2	Number of Registration Certificate 3	Number and date of Treasury challan 4	COLLECTION ON ACCOUNT OF							Remarks 12
				Sales Tax 5	Purchase Tax 6	Additional Sales Tax 7	Additional Purchase Tax 8	Penalty 9	Composition money 10	Registration fee 11	

FORM S. T. XII

Demand and Collection Register

(See Rule 40 of the Himachal Pradesh General Sales Tax Rules 1958)

.....District

Serial No. 1	Name and address of the dealer 2	Registration number 3	AMOUNT OF TAX PAID UNDER			
			First Quarter		Second Quarter	
			Amount on account of 4	Number and date of Treasury challan 5	Amount on account of 6	Number and date of Treasury challan 7
			Sales Tax Purchase Tax		Sales Tax Purchase Tax	

FORM S.T. XII—*contd.*

SECTION 10				AMOUNT OF TAX ASSESSED AND PENALTY IMPOSED UNDER			
Third Quarter		Fourth Quarter		Total	Tax	Penalty	Composition money
Amount on account of 8	Number and date of Treasury challan 9	Amount on account of 10	Number and date of Treasury challan 11	12	13	14	15
Sales Tax	Purchase Tax	Sales Tax	Purchase Tax	Rs.	Sales Tax	Purchase Tax	Rs.

FORM S.T. XII—*concl.*

SECTION II ETC.		Net amount due (column 17 minus column 12)	Number and date of Treasury challan with which paid	Initials of Assessing Authority	Remarks
Other fee	Total	18	19	20	21
16	17				
Rs.	Rs.	Rs.			

Acknowledgment Slip

ST-M-37

Name.....
 Address.....
 Registration Certificate No.....
 Received notice in form.....
 Served
 Peon
 Sd/-.....
 Date.....

Registered Dealer,
 or
 the person on whom served.

FORM S.T. XIII

Notice under Sections 11 and 14 of the East Punjab General Sales Tax Act, 1948, as extended to Himachal Pradesh

(See Rule 31 of the Himachal Pradesh General Sales Tax Rules, 1958)

Office of the Assessing Authority,
.....district.

To

Whereas

(a) You, a dealer registered under Certificate No.....of.....
district have not furnished return for the year/quarter/month ending the.....
day of.....19.....

(b) I am not satisfied that the return filed by you for the month/quarter/year ending the.....day of.....is correct and complete, and it appears to me to be necessary to make an assessment under sub-section (3) of section 11 of the East Punjab General Sales Tax Act, 1948 as applied to Himachal Pradesh in respect of the above mentioned period.

(c) You import/manufacture/produce goods into Himachal Pradesh for sale and I am satisfied on information which has come into my possession that you have been liable to pay tax under East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh in respect of the period commencing on.....and ending with.....but that have wilfully failed to apply for registration under section 7 of the said Act; and it appears to me to be necessary to make an assessment under sub-section (6) of section 11 of the said Act in respect of the above mentioned period and all subsequent periods.

You are hereby directed to attend in person or by agent at (Place).....
on (date).....at (time).....and there to produce or cause there to be produced at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on the date and at that time why in addition to the tax to be assessed on you a penalty not exceeding one and a half times the amount should not be imposed upon you under section 11(6) of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under section 11 of the East Punjab General Sales Tax Act, as applied to Himachal Pradesh to the best of my judgment without further reference to you.

Signature.....
Assessing Authority,

Dated.....district.

(Failure without sufficient cause to submit a return as required by sub-section (2) of section 10 or submission of a false return renders a dealer liable to prosecution under section 23 of the Act).

(Particulars of account and documents required).

FORM S.T. XIV

Register of Notices issued in Form XIII

(See Rule 33 of the Himachal Pradesh General Sales Tax Rules, 1958)

Year.....district

Serial No.	Name and address of dealer	Number of registration certificate, if any	Date of issue of notice	Date of final order	Gist of the final order	Initials of Assessing Authority	Remarks
1	2	3	4	5	6	7	8

FORM S.T. XV

Notice of Assessment under Section 11 of the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh

(See Rule 43 of the Himachal Pradesh General Sales Tax Rules, 1958)

Office of the Assessing Authority,
.....district.

No....., dated
To

You are hereby informed that your taxable turnover during the year..... has been assessed to tax, penalty etc., as under:—

A. Taxable turnover determined .. Rs.
B. (1) Tax assessed .. Rs.
(2) Penalty imposed .. Rs.

Total of B (1) and B (2) .. Rs.

Less amount paid already .. Rs.

Net amount due .. Rs.

You are hereby directed to pay the sum of Rs.....(in figures) Rupees..... (in words), into the Treasury/Sub-Treasury/State Bank of India.

at (place).....on or before (date).....and furnish the receipt in proof of payment to this office on or before (date)..... failing which the said sum will be recoverable from you as an arrear of land revenue.

2. A challan in Form S.T. IX is enclosed for the purpose.

Signature.....

Assessing Authority,
.....district.

(Seal of Assessing Authority).

Dated.....

FORM S.T. XVI

Refund Adjustment Order

(See Rule 47 of the Himachal Pradesh General Sales Tax Rules, 1958)

Book No.....

Refunds

Voucher No.....

To

1. Certified with reference to the assessment records of the dealer (name)..... bearing registration certificate number..... of.....district, for the period from.....to..... that a refund of Rs.....(in figures), Rupees..... (in words) is due to (name).....

2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sales tax due from the said dealer for the.....19 -19 or any subsequent month/quarter/year.

5. The dealer shall attach this order to the return to be furnished by him for the month/quarter/year against which the adjustment is desired.

Signature.....

Assessing Authority,
.....district.

(Seal of Assessing Authority).

Dated.....

FORM S. T. XVII

Register of Applications for Refund of Sales Tax

(See Rule 50 of the Himachal Pradesh General Sales Tax Rules, 1958)

.....Year.

.....district.

1 Serial No.	2 Name and address of the applicant	3 Registration number of the applicant	4 Date of application for refund	5 Date of order of assessment or where an appeal was preferred the date of passing of order by the Appellate Authority	6 Period of assessment for which refund is claimed	7 Amount of refund applied for	8 Amount, if any, ordered to be refunded

FORM S. T. XVII—concl'd.

9 Name and designation of the officer allowing the refund	10 Method of refund	11 Number and date of issue of Refund Voucher or Refund Adjustment Order	12 Signature of the officer issuing order	13 Date of cashment or adjustment	14 Period of assessment towards which the adjustment is made	15 Remarks

FORM S.T. XVIII

Notice of Re-assessment

(See Rule 59 of the Himachal Pradesh General Sales Tax Rules, 1958)

Office of the Assessing Authority,
.....district.

No., dated the19....

To

*

Whereas, in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to sales tax or purchase tax for the year

ending the 31st March, 19.....has been under-assessed/escaped levy of the appropriate fee. I, therefore, propose to re-assess the said turnover that has been under-assessed/escaped levy of the appropriate fee.

I hereby require you to show cause withindays of the service of this notice on you why the contemplated action should not be taken in your case.

Signature.....
Assessing Authority,
.....district.

(Seal of Assessing Authority).

*Name and address of the person to whom notice is issued, with nature of his business together with his registered number.

FORM S.T. XIX

Notice of Tax Demand on Reassessment

(See Rule 60 of the Himachal Pradesh General Sales Tax Rules, 1958)

Office of the Assessing Authority,
.....district.

No....., dated.....

To

You are hereby informed that on reassessment of your turnover during the year..... your taxable turnover has been assessed to sale tax or purchase tax, penalty, etc., as under:—

A. Taxation turnover determined .. Rs.

B. (1) Tax assessed .. Rs.

(2) Penalty imposed .. Rs.

Total B (1) and B (2) * .. Rs.

Less amount paid already .. Rs.

Net amount due .. Rs.

You are hereby directed to pay sum of Rs.....(in figures)

Rupees.....(in words) into the Treasury/Sub-Treasury/State Bank of India at (place).....on or before (date).....and furnish the receipt in proof of payment to this office on or before (date)....., failing which the said sum will be recoverable from you as an arrear of land revenue.

2. The challan in Form S.T. IX is enclosed for the purpose.

Signature.....
Assessing Authority,
.....district.

(Seal of Assessing Authority).

FORM S.T. XX

Summons to appear in Person and/or to produce Documents

(See Rule 61 of the Himachal Pradesh General Sales Tax Rules, 1958)

To

*.....
.....
.....

†Whereas your attendance is necessary to give evidence/Whereas the following documents are required with reference to an enquiry under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh regarding the case concerning.....son of.....of.....now pending before me, you are hereby summoned to appear in person/produce or cause to be produced, the said document(s) before me on the.....day of.....at (time).....a.m./p.m. at (place).....and not to depart until permitted by me.

2. A sum of Rs.being your diet money and travelling expenses, is lying in deposit and will be paid to you in due course.

3. Failure, without lawful excuse, to appear and give evidence or produce or cause to be produced the documents, as the case may be, is punishable under the provisions of Order XVI Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, thisday of

Signature
Assessing Authority,
.....district.

(Seal of Assessing Authority).

Dated.....

Note.—In case the summons is merely for the production of a document, it will be proper compliance with it if the document is sent per registered post.

*Name, parentage and address of the person to whom the summons is sent.

†These words should be scored out where the summons is for the production of documents only.

FORM S.T. XXI

Declaration to be Furnished by a Registered Dealer purchasing Goods from another Registered Dealer

(See Rule 25 of the Himachal Pradesh General Sales Tax Rules, 1958)

I,holder of registration certificate No.
hereby declare that I have purchased the goods hereinafter mentioned, for the purpose of—

*(1) manufacture of goods for resale;

(2) resale;

and the goods so purchased for any of the purposes mentioned at (1) and/or (2) above, are duly specified in my aforesaid registration certificate.

Description of goods	Quantity	Number and date of cash Memo. or bill issued by the selling registered dealer	Price
			Rs. nP.

Place.....

Signature and address of the dealer.

Date.....

*Strike out unnecessary clauses.

RORM S.T. XXII

Return under Rule 29(6) for the Year /Quarter/Month ending the.....

1. Name of the dealer.....
2. Address.....
3. Registration certificate number.....
4. Name of district of registration.....
5. Aggregate purchase price (including freight, octroi, insurance, customs duty, handling charges or any other similar taxes or charges and any advance money paid or payable).....
6. Subtract purchase price of tax-free goods.....
7. Balance (column 5—column 6).....
8. Add 7-1/2 per cent as margin of profit.....
9. Total of columns 7 and 8.....

10. Deductions admissible on account of—
 - (a) Sales of goods to registered dealers.....
 - (b) Sales of goods despatched outside Himachal Pradesh.....
 - (c) Sales of goods under section 5(2)(a)(iv).....
 - (d) Total deductions admissible.....
11. Taxable turnover (column 9—column 10).....
12. Amount of tax payable on the taxable turnover (calculated to the nearest anna).....
13. Amount, if any, credited by Refund Adjustment Order.....
14. Amount of tax paid and the number and date of Treasury/Bank receipt attached to this return in proof of payment.....
15. Total of columns 13 and 14.....
16. Tax outstanding, if any (difference of columns 12 and 15).....
17. Remarks.....

Note.—If the difference in column 11 is minus, the subsequent columns shall not be applicable.

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Signature of dealer.

Date.....

FORM S.T. XXIII

Bill of lading under Section 14-B of the East Punjab General Sales Tax Act, 1948 as applied to Himachal Pradesh and Rule 52 of the Himachal Pradesh General Sales Tax Rules, 1958.

1. Name and complete address of the consignor.....
2. Registration Certificate Number of the consignor under the East Punjab General Sales Tax Act, 1948 as applied to Himachal Pradesh, if any.....
3. Name and complete address of the consignee.....
4. Registration Certificate Number of the consignee, under the East Punjab General Sales Tax Act, 1948, as applied to Himachal Pradesh, if any.....
5. Destination of goods in Himachal Pradesh.....
6. Description of goods.....
7. Value of the goods.....
8. Name and address of the person (if any) in charge of the goods.....
9. Name and address of the person driving the vehicle or in charge of an animal or other means of conveyance.....
10. Vehicle No., if any.....
11. Name of the owner of the goods.....

Signature of the Officer-in-charge of the check post to be appended after the check.

Name of the check post.

Dated.....

Signature or thumb impression of the person transporting the goods.

Date.....

N.B.—The complete bill of lading is to be in the hand of the person carrying the goods at the check post or barrier.

FROM S.T. XXIV

(See rule 29(4) of the Himachal Pradesh General Sales Tax Rules, 1958)

I/We.....holder of registration
certificate No.....dated the.....19.....
hereby declare that I/We have purchased the goods hereinafter mentioned for the purpose of
re-sale from M/s.....town.....district.....
bazar/road.....
State.....The goods have been consigned to me/us,—vide
R. R. No.....dated the.....19.....
at Railway Station.....

Description of goods 1	Quantity 2	No. and date of cash memo. or bill issued by the selling dealer 3	Value of the goods 4	Advance money paid, if any 5

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

.....
Name and complete address of the dealer/firm.

.....
Signature and complete address of the person taking delivery of the goods.

Place.....Relationship of the person taking delivery of the goods
Date.....with the consignee/dealer/firm.

FORM S. T. XXV

(See Rule 29 (1) of the Himachal Pradesh General Sales Tax Rules, 1958)

Name and complete address of the dealer and his R. C. No. 1	Date of Stock-taking 2	Description of goods (in broad categories) 3	Market value of the goods on the date of stock-taking 4	Remarks 5

DECLARATION

I hereby declare that the above statement is true and complete to the best of my knowledge.

Date.....

.....
Signature of the dealer.

FORM S.T. XXVI

List showing Export of Goods to places outside Himachal Pradesh to be furnished by a Registered Dealer

(See Rule 26 of the Himachal Pradesh General Sales Tax Rules, 1958)

I, holder of Registration Certificate No.
furnish below the particulars of goods that have been exported outside Himachal Pradesh during
the year/quarter/month ending the for which deductions
have been claimed under Rule 26 of the said Rules.

Serial No.	Description of goods	Value of goods	Name and complete address of the consignee	Name of the railway, steamer or ferry, station road transport company or office or post office from which goods were despatched	Number and date of the receipt issued by the Railway, steamer or ferry, post office or road transport company
1	2	3	4	5	6

Place.....

Date.....

Signature and address of the dealer.

FORM S.T. XXVII

Certificate to be furnished under Rule 26 of the Himachal Pradesh General Sales Tax Rules, 1958

I hereby certify that the goods of the following description consigned by M/s.
.....holding Registration Certificate No. to M/s.
..... have passed through the check barrier. ■

Description of goods	Quantity or weight of the goods	Value of the goods	Vehicle number
1	2	3	4

Signature of the Official Incharge of the check barrier.

K. N. CHANNA, I.A.S.,
Chief Secretary.

EXCISE & TAXATION DEPARTMENT

NOTIFICATIONS

Simla-4, the 31st October, 1958/9th Kartika, 1880

No. Ex. 9-128/58(1).—In exercise of the powers conferred by sub-section (1) of section 3 of the East Punjab General Sales Tax Act, 1948 (East Punjab Act XLVI of 1948), as extended to the Union Territory of Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint Shri K. R. Chandel, Excise and Taxation Commissioner, Himachal Pradesh, also as the Excise and Taxation Commissioner for carrying out the purposes of the said Act with effect from the 1st November, 1958. (F. N.).

K.N. CHANNA, I.A.S.,
Chief Secretary.

Simla-4, the 31st October, 1958/9th Kartika, 1880

No. Ex. 9-128/58(2).—In exercise of the powers conferred by sub-section (1) of section 3 of the East Punjab General Sales Tax Act, 1948 (East Punjab Act XLVI of 1948), as extended to the Union Territory of Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint Shri G. C. Bali, Assistant Excise and Taxation Commissioner, Himachal Pradesh, to assist the Excise and Taxation Commissioner in carrying out the purposes of the said Act, with immediate effect.

Simla-4, the 31st October, 1958/9th Kartika, 1880

No. Ex. 9-128/58(3).—In exercise of the powers conferred by sub-section (1) of section 3, read with clause (a) of section 2 of the East Punjab General Sales Tax Act, 1948 (East Punjab Act XLVI of 1948), as extended to the Union Territory of Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint the Revenue Assistants (Extra Assistant Commissioners), Mandi, Chamba and Bilaspur districts, as Assessing Authorities for the purposes of the said Act in relation to their respective territorial jurisdictions, with effect from 1st November, 1958 till further orders.

Simla-4, the 31st October, 1958/9th Kartika, 1880

No. Ex. 9-128/58 (4).—In exercise of the powers conferred by sub-section (1) of section 3, read with clause (a) of section 2 of the East Punjab General Sales Tax Act, 1948 (East Punjab Act XLVI of 1948), as extended to the Union Territory of Himachal Pradesh, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint Shri Zalim Singh, Excise and Taxation Officer, Mahasu and Sirmur as Assessing Authority for the purposes of the said Act within the jurisdiction of Mahasu and Sirmur districts, with effect from the 1st November, 1958.

By order,
K. R. CHANDEL,
Joint Secretary (Revenue).